

PROPERTY ADMINISTRATION

2003 WORK CALENDAR



Municipal Assessors and Collectors, County Boards of Taxation, and Finance Officers of New Jersey

DEPARTMENT OF THE TREASURY

Division of Taxation

DEPARTMENT OF COMMUNITY AFFAIRS

Division of Local Government Services

A-Assessor	C-Collector	FO-Finance Officer	JANUARY 2003	CY-Calendar Year (January 1-December 31) SFY-State Fiscal Year (July 1-June30) ASSESSORS HANDBOOK **LAW MANUAL N.J.S.A.		
DATES	CODE	** July 1998 edition	(1989 third edition)			
Jan.1 (on or before)	A	On or before January 1 of the year following the year in which a tax map is approved, the taxing district must file a duplicate of the map with the county clerk or county register of deeds.		502.23	93-993	54:1-15
Jan.1	A,C,CBT	The county board of taxation shall hear and determine added and omitted assessment appeals within one month after the last day for filing such appeals; provided, however, that appeals from added assessments or assessor's omitted assessments may be made directly to the Tax Court on or before December 1 of the year of levy, or thirty (30) days from the date the collector of the taxing district completes the bulk mailing of tax bills for added and omitted assessments, whichever is later, if the aggregate assessed valuation of the property exceeds \$750,000. Within ten days of the completion of the bulk mailing of tax bills for added and omitted assessments, the collector of the taxing district shall file with the county board of taxation a certification setting forth the date on which the bulk mailing was completed. The county board of taxation may at any time apply to the Director of the Division of Taxation for an extension of time within which the appeal(s) may be heard and determined.		701.9; 703.8	94-965 95-001	54:4-63.11 54:4-63.11a 54:4-63.39 (C.208, P.L.1999)
Jan.1 (by)	A,CBT	Assessor to file one copy of each Farmland Assessment application (form FA-1) for tax year 2003 with the county board of taxation for the tax administrator's review.			94-871	54-4-23.21 N.J.A.C.18:15-2.6(b)
Jan.1 (by)	FO	All municipal audits must be completed and filed within six months after the close of the fiscal year if on SFY.				40A: 5-4
Jan.1	C	Unpaid real property taxes become a lien if on CY. Accrue to Tax Title Lien Ledger.				54:5-6
Jan.1	FO	Transfers of prior year's appropriation permitted during the first three months of this year if on CY.				40A:4-59
Jan.1	FO	Governing body to adopt cash management plan, including designation of depository(ies). Resolution for facsimile signatures.				40A:5-14
Jan.1	FO	Ascertain bond of municipal collector and treasurer of school monies.				54:4-122.4;18A:17-32
Jan.1	FO	Ascertain passage of resolution designating tax search officer.				40A:5-34; 54:5-11
Jan.1	FO	New Jersey Health Benefit Fund administrative expense payable.				
Jan.10 (before)	A	Assessor to be notified of material depreciation of structure occurring after Oct.1 and before Jan 1.		204.25	94-917	54:4-35.1
Jan.10 (on or before)	A	Assessor to file copies of Initial and Further Statement with county board of taxation.		320.4	94-755	54:4-4.4
Jan.10 (by)	A,CBT	Assessor to file assessment lists and duplicates with county board of taxation.		102.3(1);407.2	94-916	54:4-35
Jan.10 (on or before)	A,CBT	Assessor to file a duplicate copy of a municipal tax map with county board of taxation. In any year in which no revisions were required to be made to a tax map, the county board of taxation may, upon proper notification by the tax assessor of that municipality, waive the requirement of filing a copy of the tax map with the board for that year.		502.23	93-993	54:1-15; N.J.A.C.18:23A-1.27(h)
Jan.10	A,CBT	Assessor to file two copies of form SR-3A with the county board of taxation.		1002.21	94-878	54:4-26
Jan.10 (on or before)	A,CBT	Assessor files with the county board of taxation a statement of the estimated total amount of approved veteran and property tax deductions allowable against taxes.			94-920	54:4-36.1
Jan.10 (after)	C,CBT	County board of taxation may permit tax collector to have custody of tax duplicate.				
Jan.10 (by)	A,CBT	Assessor provides county tax administrator with assessed value of new construction and improvements, the local municipal purpose rate and the allowable increase to the budget cap for the municipality on forms CNC-1 and CNC-2 (original and two copies).				
Jan.10 (by)	A,CBT	Assessor to file "U.E.Z. Exemption Report" with county board of taxation, printed out of MOD IV, in accordance with Chapter 441, P.L. 1991.			94-753a	54:4-3.139
Jan.25 (on or before)	A,CBT	Assessor shall furnish the county tax administrator with a schedule of office hours and availability for appointments, and post this information in municipal building in a conspicuous place.			94-268	N.J.A.C. 18:12A-1.3(l)1
Jan.30 (before)	FO	Chief financial officer ascertains temporary appropriations budget if on CY.				40A:4-19
Jan.31 (by)	CBT,FO	County tax administrator shall forward one copy of CNC-1 and CNC-2 to the municipal finance officer and one copy to the Director, Local Government Services.				C.76, P.L.1976
Jan.31 (by)	FO	Annual Debt Statement due by chief financial officer.				
Jan.31 (by)	FO	Copies of Form W-2 to employees and Director, Form W-3 to Internal Revenue.				
Employees who do not enroll in Health Benefits Program when eligible may do so during the annual enrollment period in January; coverage effective April 1.						
Appeals to the Tax Court from the judgment of the county board of taxation shall be made within 45 days from the date fixed for final decisions by the county board of taxation on appeals from added assessments and assessors' omitted assessments.						54:4-63.11; 54:4-63.39 (C.208, P.L. 1999)

DECEMBER						
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January 2003

FEBRUARY						
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Jan. 2 - NM 10 - FQ 18 - FM 25 - LQ	ASSESSORS - REMINDER For information concerning Continuing Education courses, contact Judy Miller at (609) 943-9918. Assessors can find approved courses and additional information regarding Continuing Education on the Division of Taxation's Internet Website: http://www.state.nj.us/treasury/taxation/lpt/localtax.htm		NEW YEAR'S DAY 1 1/364	2 2/363	3 3/362	4 4/361
5 5/360	6 6/359	7 7/358	8 8/357	9 9/356	10 10/355	11 11/354
12 12/353	13 13/352	14 14/351	15 15/350	16 16/349	17 17/348	18 18/347
19 19/346	MARTIN LUTHER KING, JR.'S BIRTHDAY (observed) 20 20/345	21 21/344	22 22/343	23 23/342	24 24/341	25 25/340
26 26/339	27 27/338	28 28/337	29 29/336	30 30/335	31 31/334	FINANCE OFFICERS-REMINDERS G.F.O.A. Winter Meeting, January 23-24, 2003. Park Hyatt Washington Hotel, Washington, D.C.
ASSESSORS - REMINDERS -Earn Continuing Education credits throughout 2003 -Process SR-1A's promptly -Review quarterly grantor listing, file SR-6 -Tax Map Maintenance -Meeting of the governing body -Public relations activity -Process building permits, new property record cards, added assessments		ASSESSORS - REMINDER Contact the I.A.A.O. Education Department at (312) 819-6100 for information on various seminars, conferences, and workshops. Refer to I.A.A.O.'s "Opportunities" magazine and quarterly journal published each month.		COLLECTORS, FINANCE OFFICERS, CLERKS - REMINDERS -Idle funds invested? -Property tax deductions on searches? -Farmland Assessment exemptions on searches? -County Association dues paid? -State Association dues paid? -Earn 15 Continuing Education credit hours <i>every two years</i> for tax collectors; 30 credit hours <i>every two years</i> for finance officers; 20 credit hours <i>every two years</i> for clerks.		TAX COLLECTORS AND TREASURERS-REMINDER Executive Board meeting, T.C.T.A.N.J., January 16, 2003. Robert B. Meyner Reception Center at the PNC Bank Arts Center, Exit 116 of the Garden State Parkway, Holmdel, NJ.

January 6- Epiphany

FEBRUARY 2003

A-Assessor CBT-County Board of Taxation		C-Collector	FO-Finance Officer	CY-Calendar Year (January 1-December 31) SFY-State Fiscal Year (July 1-June30)		
DATES	CODE			ASSESSORS HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
Feb.1 _(prior)	A	Assessor shall notify by mail each taxpayer of the current assessment and preceding year's taxes.			94-922b	54:4-38.1
Feb.1 _(after)	A,CBT	After February 1, the assessor or county board of taxation shall notify each taxpayer by mail within thirty days of any change to the assessment. A taxpayer shall have forty-five days to file an appeal upon issuance of a notification of a change in assessment.			94-274 94-922b	54:4-38.1 54:3-21
Feb.1	A,CBT	MOD IV master file sent to Property Administration via appropriate medium.				
Feb.1 _(on or before)	C	Forward Annual Post-Tax Year Statement (form PD5) to recipients of prior year property tax deduction.		303.37	94-803	54:4-8.44a
Feb.1	C	First installment of taxes due.			95-014	54:4-66a
Feb.1 _(on or before)	A,CBT	County tax administrator to summarize assessors' office hours and furnish this schedule to the Director of the Division of Taxation.			94-268	N.J.A.C.18:12A-1.3(I) 2
Feb.10 _(on, before, or after)	A,CBT	Within ten days of the completion of the bulk mailing of notification of assessment, the assessor of the taxing district shall file with the county board of taxation a certification setting forth the date on which the bulk mailing was completed. If a county board of taxation completes the bulk mailing of notifications of assessment, the tax administrator of the county board of taxation shall within ten days of the completion of the bulk mailing prepare and keep on file a certification setting forth the date on which the bulk mailing was completed.			94-274	54:3-21 (C. 208, P.L. 1999)
Feb.10 _(on or before)	FO	Chief financial officer files Annual Financial Statement. If failure to file within five days, subject to penalty of \$5.00 per day if on CY.				40A:4-5 (C. 72, P.L.1994)
Feb.10 _(on or before)	FO	Introduction and approval of the municipality's Annual Budget if on CY.				40A:4-5
Feb.15 _(on or before)	CBT	The county tax administrator shall review the FA-1 forms filed to apply for Farmland Assessment for tax year 2003 (as he deems necessary) and forward them to Property Administration in district order no later than February 15 of the same tax year.			94-871	54:4-23.21 N.J.A.C. 18:15-2.6(b)
Feb.15	FO	First installment of county taxes due.			95-027	54: 4-74
Feb.15	C,FO	County taxes on added and omitted assessments payable by municipality.			95-027 94-964 94-976	54: 4-74 54: 4-63.10 54: 4-63.22
Appeals to the Tax Court from the judgment of the county board of taxation shall be made within 45 days from the date fixed for final decisions by the county board of taxation on appeals from added assessments and assessors' omitted assessments.						54: 4-63.11 54: 4-63.39 (C. 208, P.L. 1999)

February 2003

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February 2003

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Feb. 4 - NM 9 - FQ 16 - FM 23 - LQ			C.T.A. EXAMINATION ANNOUNCEMENT <small>Tax Assessor Certification exam date is March 29, 2003. Filing deadline is February 27, 2003. Filing fee: \$10.00. Write to: Property Administration Attention: Assessors' Certification PO Box 251 Trenton, NJ 08695-0251</small>		CLERKS - REMINDER <small>Master Municipal Clerk Academy, Febuary 24-25, 2003. University Inn, New Brunswick, NJ. For further information, contact Nadine Kadell Sapirman at (732) 932-3640 ext. 622.</small>	1 32/333
2 33/332	3 34/331	4 35/330	5 36/329	6 37/328	7 38/327	8 39/326
9 40/325	10 41/324	11 42/323	LINCOLN'S BIRTHDAY 43/322	13 44/321	14 45/320	15 46/319
16 47/318	WASHINGTON'S BIRTHDAY(observed) 48/317	18 49/316	19 50/315	20 51/314	21 52/313	22 53/312
23 54/311	24 55/310	25 56/309	26 57/308	27 58/307	28 59/306	
ASSESSORS - REMINDERS -Process SR-1A's promptly -Meeting of County Assessors Association -Review quarterly grantor listing, file SR-6 -Tax Map Maintenance -Meeting of the County Assessors Association -Meeting of the governing body -Public relations activity -Process building permits, new property record cards, added assessments		FINANCE OFFICERS-REMINDER Executive Board meeting of the G.F.O.A. of NJ, Burlington County Country Club, Westampton Township, NJ, February 21, 2003. For further information, contact Bob Roth at (732) 615-2000 ext. 2161.	CLERKS - REMINDER The International Institute of Municipal Clerks (I.I.M.C.) Certified Municipal Clerk Institute, February 24-27, 2003 at the University Inn, New Brunswick, NJ. For further information, contact Nadine Kadell Sapirman at (732) 932-3640 ext. 622.		FINANCE OFFICERS-REMINDEES The League of Municipalities and the G.F.O.A. have scheduled two Fiscal Update Seminars. The first seminar will be held on February 5, 2003 at Freehold Gardens Hotel, Route 537/ Gibson Avenue, Freehold, NJ. The second seminar will be held on February 12, 2003 at the Holiday Inn, Route 70 / Sayer Avenue, Cherry Hill, NJ. For additional information, contact Dave Harkness at (609) 695-3481 ext.18 or visit the League's Website: <div style="text-align: center;">www.njslom.com</div>	

February 2 - Groundhog Day

February 14 - Valentine's Day

MARCH 2003

A-Assessor CBT-County Board of Taxation			CY-Calendar Year (January 1-December 31) SFY-State Fiscal Year (July 1-June 30)		
DATES	CODE	FO-Finance Officer	ASSESSORS HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
March 1 _(on or before)	C	On or before March 1, 2003, all recipients of a property tax deduction for tax year 2002 must file a Post-Tax Year Statement (form PD5) with the tax collector acknowledging income for 2002 and anticipated income for 2003.	303.37	94-803	54:4-8.44a
March 1	C	File tax collector's Annual Statement of Receipts if on CY.		95-043	54:4-91
March 1 _(on or before)	FO	Chief financial officer files application for State Library Aid.			18A:74-1 et seq.
March 1 _(by)	CBT	County tax administrator shall submit copy of equalization table to county board of taxation, mail copy to the assessor of each district, to the Division of Taxation; two copies to the Director, Local Government Services, and post a copy at the court house.	1003.33	94-269	54:3-17
March 10 _(before)	A,CBT	County board of taxation must complete hearings, held before March 10 of the tax year for the purpose of reviewing the equalization table, with respect to the several taxing districts of the county. At the first hearing, any taxing district may object to the ratio or valuation fixed for any other district, but the board shall make no increase in any valuation as shown in the table without giving a hearing, after three days' notice, to the governing body of the taxing district affected.	1003.34	94-270	54:3-18
March 10	CBT	Following confirmation of the county equalization table, county board of taxation must send copies to all taxing districts in the county, to the Director, Division of Taxation, to the Tax Court, and two copies to the Director, Division of Local Government Services. ¹	1003.34	94-271	54:3-19
March 20 _(by)	FO	Public hearing: adoption of Annual Municipal Budget if on CY.			40A:4-10
March 30	FO	Municipality's payment: Consolidated Police and Firefighter's Pension Fund "Pension-Increase Fund." Annual payment.			
March 31 _(on or before)	C	Reconciled tax bill, second installment, where tax collector in SFY municipality is unable to complete mailing and delivery of tax bills by December 1. Due date is May 1.			54:4-66-4 (C. 72, P.L. 1994)
March 31 _(on or before)	CBT	County board of taxation to notify Director, Division of Local Government Services, when copy of budget resolution (in CY municipality) showing amount to be raised by taxation, is not received.			40A:4-16 (C. 72, P.L. 1994)

¹ Complaints from a county equalization table must be filed with the Tax Court within forty-five (45) days of promulgation.

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APRIL						
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
March 2- NM 11- FQ 18- FM 24- LQ	ASSESSORS AND COUNTY TAX BOARDS-REMINDER Joint Conference of the A.M.A.N.J. and N.J.A.C.T.B. will be held on March 7, 2003 at Van's Greystone Manor, Freehold NJ. For information, contact Burnham L. Hobbs, Jr. at (732) 873-2500 ext. 321 or Robert F. Layton at (201) 336-6300.		REMINDERS Examination date for Certified Public Works Manager (C.P.W.M.) is April 15, 2003. Examination date for certification of Registered Municipal Clerks (R.M.C.) is April 29, 2003. Contact the Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803 or call (609) 633-6349 for application forms and additional information.			1 60/305
2 61/304	3 62/303	4 63/302	5 64/301	6 65/300	7 66/299	8 67/298
9 68/297	10 69/296	11 70/295	12 71/294	13 72/293	14 73/292	15 74/291
16 75/290	17 76/289	18 77/288	19 78/287	Spring begins at 8:00 p.m. EST 20 79/286	21 80/285	22 81/284
23 82/283	24 83/282	25 84/281	26 85/280	27 86/279	28 87/278	C.T.A. EXAM 29 88/277
30 89/276	31 90/275		COLLECTORS - REMINDER Examination for certificate of Tax Collector (C.T.C.) is scheduled for April 2, 2003. Applications must be received thirty days prior to exam date. Contact the Certification Unit, Division of Local Government Services, Department of Community Affairs, PO Box 803, Trenton, NJ 08625-0803 or call (609) 633-6349.		COLLECTORS-REMINDER Executive Board meeting, T.C.T.A.N.J., March 20, 2003. Robert B. Meyner Reception Center at the PNC Bank Arts Center, Exit 116 of the Garden State Parkway, Holmdel, NJ.	

March 4 - Mardi Gras

March 5 - Ash Wednesday

March 17 - Saint Patrick's Day

March 18 - Purim

APRIL 2003

A-Assessor CBT-County Board of Taxation		C-Collector	FO-Finance Officer	CY-Calendar Year (January 1-December 31) SFY-State Fiscal Year (July 1-June30)		
DATES	CODE			ASSESSORS HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
April 1 _(on or before)	FO	Municipalities' Annual Payment: Public Employees Retirement System.				
April 1 _(on or before)	A,C,CBT	Taxpayers and taxing districts may appeal assessed valuations to the county board of taxation on or before April 1, or 45 days from the date the bulk mailing of notification of assessment is completed in the taxing district, whichever is later. (Where assessed valuation of property subject to the appeal exceeds \$750,000, taxpayer or taxing district may file a complaint directly with the Tax Court on or before April 1, or 45 days from the date the bulk mailing of notification of assessment is completed in the taxing district, whichever is later.)		1103.2	94-274	54:3-21 (C.208,P.L.1999)
April 1	A,CBT	If a petition of appeal or a complaint is filed on April 1 or during the 19 days next preceding April 1, a taxpayer or a taxing district shall have 20 days from the date of service of the petition or complaint to file a cross-petition of appeal with a county board of taxation or a counterclaim with the Tax Court, as appropriate.			94-274	54:3-21 (C.208,P.L.1999)
April 1 _(on or before)	C	Collector to mail Notice of Disallowance of 2002 property tax deduction when Post-Tax Year Statement either is not filed or reveals income in excess of \$10,000.		303.36(b)	94-803	54:4-8.44a
April 1 _(by)	CBT	County boards of taxation certify county budgets.			94-925 94-926	54:4-41
April 1 _(on or before)	A,C,CBT	County board of taxation to establish by resolution the percentage level of taxable value of real property.		501.12	94-511	54:4-2.27
April 10 _(on or before)	CBT	County board of taxation to mail copy of resolution establishing percentage level of taxable value of real property to Director of the Division of Taxation, each assessor and municipal clerk.			94-511	54:4-2.27
April 15	CBT	County board of taxation files form SR-3A with Property Administration.		1002.21		
April 30 _(by)	C,FO	Local Government Ethics Law: File Financial Disclosure Statement.				40A:9-22.1 et seq.
NOTE:	Complaints (appeals) from judgments that the county board of taxation renders must be filed with the Tax Court within forty-five (45) days of service of such judgments.					54:51A-1

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April 2003

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<p>April 1- NM 9- FQ 16- FM 23- LQ</p>		1	2	3	4	5
		91/274	92/273	93/272	94/271	95/270
<p>Daylight Saving Time begins at 2:00 a.m.</p>	6	7	8	9	10	11
	96/269	97/268	98/267	99/266	100/265	101/264
13	14	15	16	17	18 GOOD FRIDAY	19
103/262	104/261	105/260	106/259	107/258	108/257	109/256
20	21	22	23	24	25	26
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117/248	118/247	119/246	120/245			
<p>FINANCE OFFICERS - REMINDER Executive Board meeting, G.F.O.A. of New Jersey. Burlington County Country Club, Westampton Township, NJ, April 4, 2003. Contact Bob Roth at (732) 615-2000 ext. 2161.</p>		<p>CLERKS-REMINDER Spring Conference, Municipal Clerks Association. Sheraton Meadowlands, April 9-11, 2003. For information, contact Nadine Kadell Sapirman at (732) 932-3640 ext. 622.</p>		<p>ASSESSORS-REMINDER Society of Professional Assessors (S.P.A.) meeting at the Landmark Restaurant, East Rutherford, NJ, April 11, 2003. For further information, contact Wil Heinemeyer at (201) 265-2100 ext. 614.</p>	<p>ASSESSORS-REMINDERS -Process SR-1A's promptly -Review quarterly grantor listing, file SR-6 -Tax Map Maintenance -Meeting of County Assessors Association -Meeting of the governing body -Public relations activity -Process building permits, new property record cards, added assessments</p>	

April 13- Palm Sunday; April 17- Passover (begins at sundown April 16); April 20- Easter Sunday; April 23 - Administrative Professional's Day; April 25 - Arbor Day; April 27- Orthodox Easter

A-Assessor CBT-County Board of Taxation DATES	C-Collector CODE	FO-Finance Officer	MAY 2003	CY-Calendar Year (January 1-December 31) SFY-State Fiscal Year (July 1-June30) ASSESSORS' HANDBOOK	ASSESSORS' LAW MANUAL N.J.S.A.	
May 1 _(by)	A,CBT	Assessor shall designate to the county board of taxation the properties that he has identified as residential property, together with a certification that the assessor has made good faith efforts in so identifying those properties.			94-814c	54:4-8.57et seq. (C. 61,P.L.1999)
May 1 _(by)	CBT	County boards of taxation receive certification of amount of REAP aid due to each local unit for that year.			94-814c	54:4-8.57 et seq. (C. 61,P.L.1999)
May 1 _(on or before)	C	Annual Post-Tax Year Statement (form PD5) to be filed with tax collector where property tax deduction recipient was ill or a medical problem existed that prevented timely filing on or before March 1, 2003.	303.37	94-803		54:4-8.44a
May 1	C	Second installment of taxes due.			95-014	54:4-66a
May 1 _(on or before)	C	File tax collector's statement of uncollectable taxes with governing body if on CY.			95-044	54:4-91.1
May 11	C	Commence sale of property for delinquent property taxes and other municipal liens if on SFY.				54:5-19 (C. 99,P.L.1997)
May 13 _(on or before)	C,FO	SFY municipality must establish preliminary municipal tax levy by resolution of the governing body.				40A:4-12.1
May 15 _(on or before)	C	Collector to furnish the Director, Division of Taxation with list of delinquent property taxpayers for taxes due and payable for preceding year and amounts of such delinquencies.			94-814x	54:4-8.64 (C. 63,P.L.1999)
May 15	FO	Second installment of county taxes due.			95-027	54:4-74
May 19 _(on or before)	FO	School district to certify to county board of taxation amount appropriated for school purposes.			94-929	54:4-45
May 20 _(on or before)	CBT	County board of taxation completes the Table of Aggregates, <i>"copied from the duplicates of the several assessors"</i> and the certifications of the Director of the Division of Taxation relating to second-class railroad property. In the Table of Aggregates, a tax credit rate shall be affixed using the calculation of total REAP aid divided by the total taxable value of (qualified) residential property.	408.1	94-941		54:4-52 (C. 61,P.L.1999)
May 20 _(on or before)	CBT	County board of taxation to certify general tax rates, developed by dividing budgets currently being transmitted to the board for county purposes and schools by the 2003 aggregate assessed valuation for each municipality.	105.6(4)	94-941		54:4-52
May 23 _(on or before)	CBT	Members of the county board of taxation shall sign the Table of Aggregates and transmit it within three days to the Director of Division of Taxation; two copies to the Director of Division of Local Government Services in the Department of Community Affairs; the State Auditor; the clerk of board of freeholders; and the clerk of each municipality in the county.			94-941	54:4-52
NOTE:	Complaints (appeals) from judgments that the county board of taxation renders must be filed with the Tax Court within forty-five (45) days of the service of such judgments.					54:51A-1

APRIL						
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May 2003

JUNE						
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
May 1- NM 9- FQ 15- FM 22- LQ 31- NM	TAX COLLECTORS AND TREASURERS-REMINDER Annual Spring Conference, Tax Collectors and Treasurers Association (T.C.T.A.N.J.). Tropicana Resort, Atlantic City, NJ, May 13-15, 2003. For additional information, contact Mary Ann Mayo at (609) 361-1000 ext. 243.			1	2	3
				121/244	122/243	123/242
4	5	6	7	8	9	10
124/241	125/240	126/239	127/238	128/237	129/236	130/235
11	12	13	14	15	16	17
131/234	132/233	133/232	134/231	135/230	136/229	137/228
18	19	20	21	22	23	24
138/227	139/226	140/225	141/224	142/223	143/222	144/221
25	MEMORIAL DAY (observed)	27	28	29	30	31
145/220	146/219	147/218	148/217	149/216	150/215	151/214
FINANCE OFFICERS - REMINDER Examination for certificate of County Finance Officer (C.C.F.O.) is scheduled for June 11, 2003. Applications must be received thirty days prior to test date. Contact the Certification Unit, Division of Local Government Services, Department of Community Affairs, PO Box 803, Trenton, NJ 08625-0803 or call (609) 633-6349.		ASSESSORS-REMINDER 39th Annual Conference, Northeast Regional Association of Assessing Officers (N.R.A.A.O.), Eastland Park Hotel, Portland, ME, May 18-22, 2003. For further information, contact Bernie Haney at (732) 988-5200 ext. 247. The N.R.A.A.O. Website is www.nraao-md.org		ASSESSORS-REMINDER Society of Professional Assessors (S.P.A.) Spring Conference. Newport Harbor Hotel and Marina, Newport, RI, May 4-6, 2003. For additional information, contact S.P.A. President James C. Terhune at (201) 330-2030.		FINANCE OFFICERS- REMINDER 97th Annual International G.F.O.A. Conference, May 18-21, 2003. Hilton Hotel, New York, NY. Call Bob Roth at (732) 615-2000 ext. 2161. www.gfoa.org

May 1 - May Day

May 11- Mother's Day

May 17 - Armed Forces Day

May 19 - Victoria Day (Canada)

JUNE 2003

A-Assessor CBT-County Board of Taxation DATES	C-Collector CODE	FO-Finance Officer	CY-Calendar Year (January 1-December 31) SFY-State Fiscal Year (July 1-June30)		
			ASSESSORS HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
June 1 _(after)	FO	Appropriation transfers during last month of Transition Year.			40A:4-58
June 1 _(on or before)	C	Disallowed property tax deduction recipients required to repay deduction previously granted.	303.37	94-803	54:4-8.44a
June 1	C	Disallowed property tax deduction claims, if unpaid, become real property liens.	303.37	94-803	54:4-8.44a
June 1 _(on or before)	C	Collector to mail Notice of Disallowance of 2002 property tax deduction when Post-Tax Year Statement is not filed, or reveals income in excess of \$10,000, for those recipients whose illness or medical problem prevented timely filing on or before March 1, 2003.	303.36(b)	94-803	54:4-8.44a
June 1 _(on or before)	A	Assessor must notify all claimants of property tax deductions that have been disallowed for the tax year that the deduction has not been granted (form PD4).	303.36(a)	94-803	54:4-8.44a N.J.A.C.18:14-3.10(a)1
June 3 _(on or before)	C,CBT	County board of taxation to deliver corrected, revised and completed tax duplicates to collectors. Proceed with billing.	407.25	94-945	54:4-55 (C.94,P.L.1995)
June 5 _(on or before)	C,CBT	Collector must complete and forward Certification of Property Tax Deductions (form PD-65.10) and Certification of Veterans Deductions (form VE-WVE-1) in duplicate to the county board of taxation.	(Par. 312.13 of County Tax Board Handbook)		
2 nd Mon. in June	A	If Director, Division of Taxation requires, assessors shall report to the Director the description and valuation of railroad property not used for railroad purposes.	206.13		54:29A-16
June 14 _(on or before)	C	Final tax bills to be mailed if on CY; when billed annually, include preliminary taxes of following year. Third and fourth quarter tax bills to be mailed if on SFY.		95-010	54:4-64
June 15 _(on or before)	CBT	County board of taxation certifies to Director, Division of Taxation each year the number and total dollar amount of property tax and veteran's deductions allowed and disallowed for the current tax year on report forms PD-65.15 and VE-WVE-2.		94-811	54:4-8.52
June 30	C	Option of governing body to cancel uncollectable taxes and release tax collector within sixty days of filing by the tax collector if on CY.		95-045	54:4-91.2
June 30	FO	Finance officer to verify school levy payments at end of school fiscal period between paying municipality and recipient school district treasurers. Municipal treasurer or other authorized paying officer makes payment verifications.			
June 30 _(by)	FO	Certification of debits and credits by Commissioner of Education. Re: Veterans' liability and administrative expenses.			(C. 85.P.L. 1954; C. 37,P.L. 1955; C. 55,P.L. 1966) 54:5-19
June 30	C	Last day for holding tax sale of prior year's delinquent taxes and other municipal liens if on SFY.			
June 30	FO	All revenues to treasurer by officials handling monies in SFY.			
June 30 _(by)	C	Mailing of estimated and reconciled tax bills, whenever a governing body of a municipality operating on CY determines that the tax collector will be unable to complete the mailings or deliveries by June 14.			54:4-66.3 (C. 72,P.L. 1994)
June 30 _(on or before)	C	Mailing of estimated tax bill, third installment, where tax collector in SFY municipality is unable to complete mailing and delivery of tax bills by June 14.			54:4-66.4 (C. 72,P.L. 1994)

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JULY						
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20	21	22	23	24	25	26
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
June 7- FQ 14- FM 21- LQ 29- NM	ASSESSORS - REMINDER A series of conferences, courses, and workshops for municipal assessors will be held in regional locations throughout New Jersey. Call or write: Rutgers University/Center for Government Services 33 Livingston Avenue, Suite 200 New Brunswick, NJ 08901-1979 (732) 932-3640 extension 627; (732) 932-3586 (fax)	FINANCE OFFICERS - REMINDER Examination for Municipal Finance Officer (C.M.F.O.) is scheduled for June 11, 2003. Applications must be received thirty days prior to test date. Contact the Certification Unit, Division of Local Government Services, Department of Community Affairs, PO Box 803, Trenton, NJ 08625-0803 or call (609) 633-6349.	ASSESSORS - REMINDERS -Review quarterly grantor listing, file SR-6 -Process SR-1A's promptly -Tax Map Maintenance -Meeting of the governing body/ County Assessors' Association -Process building permits, new property record cards, added assessments -Assessors' Association dues must be paid by July 1			
1	2	3	4	5	6	7
152/213	153/212	154/211	155/210	156/209	157/208	158/207
8	9	10	11	12	13	14
159/206	160/205	161/204	162/203	163/202	164/201	165/200
15	16	17	18	19	20	21
166/199	167/198	168/197	169/196	170/195	171/194	172/193
22	23	24	25	26	27	28
173/192	174/191	175/190	176/189	177/188	178/187	179/186
29	30	COLLECTORS-REMINDER Executive Board meeting, T.C.T.A.N.J., June 19, 2003. Robert B. Meyner Reception Center, PNC Bank Arts Center, Exit 116 of the Garden State Parkway, Holmdel, NJ.	FINANCE OFFICERS - REMINDERS Executive Board meeting of the G.F.O.A. is scheduled for June 6, 2003 at the Burlington County Country Club in Westampton Township, NJ. The G.F.O.A.'s Golf Outing will be held on June 18, 2003. For further information, contact Bob Roth at (732) 615-2000 ext. 2161.	ASSESSORS-REMINDER The 50th Annual Assessors' Continuing Education Conference will be held on June 4-6, 2003 at the Marriott Lafayette Yard in Trenton, NJ. For further information, contact Burnham L. Hobbs, Jr. at (732) 873-2500 ext. 321 or Connie Burke at (732) 932-3640 ext. 627.		
180/185	181/184					

JULY 2003

A-Assessor CBT-County Board of Taxation		C-Collector	FO-Finance Officer	CY-Calendar Year (January 1-December 31) SFY-State Fiscal Year (July 1-June30)		
DATES	CODE			ASSESSORS HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
July 1	A, CBT	In the event a county board of taxation cannot hear and determine any one or more appeals within the time prescribed in R.S. 54:3-26, the board may at any time apply to the Director of the Division of Taxation for an extension of the time within which the appeal or appeals may be heard and determined.			94-287	54: 3-26.1 (C.208, P.L. 1999)
July 1 <small>(on or before)</small>	FO	Transfers of prior years' appropriation permitted during first three months of this year if on SFY.				40A:4-59
July 1 <small>(by)</small>	FO	All municipal audits must be completed and filed within six months after the close of the fiscal year if on CY.				40A:5-4
July 1 <small>(on or before)</small>	C	Unpaid real property taxes become a lien if on SFY. Accrue to Tax Title Lien Ledger.				54:5-6
July 1 <small>(on or before)</small>	C	Disallowed property tax deduction recipients, granted an extension, required to pay deduction previously granted.		303.37	94-803	54:4-8.44a
July 1	C	Disallowed property tax deductions, where extension was granted, if unpaid, become real property liens.		303.37	94-803	54:4-8.44a
July 1	A, CBT	MOD IV Master file sent to Property Administration via appropriate medium.				
July 1 <small>(on or before)</small>	A	On or before July 1, 2003, the assessor shall mail to each taxpayer whose land has been assessed for the tax year 2003 under the provisions of the "Farmland Assessment Act of 1964" a copy of the form prescribed to claim a continuance of valuation under the Act for tax year 2004 together with a notice that the completed form is required to be filed with the assessor on or before August 1, 2003.		504.35	94-865	54:4-23.15a
July 5 <small>(on or before)</small>	FO	First payment for Municipal Purpose Tax Assistance; Business Personal Property Tax; Payments in Lieu of Taxation. Annual payment for Municipal Revitalization Program.		302.2	94-065 94-496	54:1-46 et seq. 54:4-2.2i (C.16, P.L. 1990)
2 nd Tues. in July	CBT	State Equalization Table prepared.			94-024 94-025	54:1-34; 54:1-35
July 15 <small>(on or before)</small>		Homestead property tax reimbursement payment, as the Director of the Division of Taxation calculates, annually mailed to eligible claimants.				54:4-8.67 (C.348, P.L. 1997; C.251, P.L. 2001)
July 30 <small>(on or before)</small>	FO	Chief financial officer ascertains temporary appropriations budget in SFY.				40A:4-19

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July 2003

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
July 6 - FQ 13- FM 21- LQ 29- NM		1	2	3	INDEPENDENCE DAY 4	5
187/178	188/177	182/183 189/176	183/182 190/175	184/181 191/174	185/180 192/173	186/179 193/172
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194/171	195/170	196/169	197/168	198/167	199/166	200/165
13	14	15	16	17	18	19
201/164	202/163	203/162	204/161	205/160	206/159	207/158
20	21	22	23	24	25	26
208/157	209/156	210/155	211/154	212/153		
27	28	29	30	31		
ASSESSORS-REMINDERS -Process SR-1A'S promptly -Review quarterly grantor listing, file SR-6 -Tax Map Maintenance -Meeting of County Assessors Association -Meeting of the governing body -Public relations activity -Process building permits, new property record cards, added assessments						

July 1 - Canada Day (Canada)

AUGUST 2003

A-Assessor CBT-County Board of Taxation		C-Collector	FO-Finance Officer	CY-Calendar Year (January 1-December 31) SFY-State Fiscal Year (July 1-June30)		
DATES	CODE			ASSESSORS HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
August 1 <small>(on or before)</small>	FO		Annual payment: Domestic Life Insurance.			
August 1 <small>(on or before)</small>	A		All owners of farmland who would claim to have their land assessed under the Farmland Assessment Act in tax year 2004 must file an application (form FA-1) with the assessor.	504.32	94-861	54:4-23.1 et seq.
August 1			One of two equal installments of REAP aid that the Director of the Division of Budget and Accounting remits as State aid to each municipality.		94-814c	54:4-8.57 et seq. (C.61, P.L. 1999)
August 1	C		Third installment of taxes due.		95-014	54:4-66a
August 1 <small>(on or before)</small>	C,FO		Annual Treasurer of School Monies report.			18A:17-36
August 5 <small>(on or before)</small>	A		Property Administration must receive all SR-1A forms showing information on sales transactions used in compiling the 2003 Table of Equalized Valuations for State School Aid on or before August 5.			
August 10 <small>(on or before)</small>	FO		Introduction and approval of municipality's Annual Budget if on SFY.			40A:4-5 (C.72, P.L. 1994)
August 10 <small>(on or before)</small>	FO		Chief financial officer files Annual Financial Statement. If failure to file within five days, subject to penalty of \$5.00 per day, if on SFY.			40A:4-5 40A:5-12 (C.72, P.L. 1994)
August 10 <small>(on or before)</small>	FO		Chief financial officer files Annual Debt Statement if on SFY.			(C.72, P.L. 1994)
August 15 <small>(on or before)</small>	CBT		County board of taxation presidents shall annually file a report (form TAS) that contains appeal information and statistics to the Director of the Division of Taxation for his review.		94-256	54:3-5.1
August 15	FO		Third installment of county taxes due.		95-027	54:4-74
August 25 _(by)	CBT		Director of the Division of Taxation completes the State Equalization Table.		94-024	54:1-34
August 29	C		File collector's Annual Statement of Receipts if on SFY.		95-043	54:4-91

August 2003

JULY						
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SEPTEMBER						
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Aug. 5 - FQ 12- FM 19- LQ 27- NM		C.T.A. EXAMINATION ANNOUNCEMENT Tax Assessor Certification exam date is September 20, 2003. Filing deadline is August 21, 2003. Filing fee: \$10.00. Write to: Property Administration Attention: Assessors' Certification PO Box 251 Trenton NJ 08695-0251			1	2
215/150	216/149	217/148	218/147	219/146	213/152	214/151
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229/136	230/135	231/134	232/133	233/132	227/138	228/137
17	18	19	20	21 Filing Deadline for September 20 C.T.A. Examination	22	23
236/129	237/128	238/127	239/126	240/125	234/131	235/130
24	25	26	27	28	29	30
243/122		COLLECTORS-REMINDER Executive Board meeting, T.C.T.A.N.J., August 21, 2003. Robert B. Meyner Reception Center, PNC Bank Arts Center, Exit 116 of the Garden State Parkway, Holmdel, NJ.		ASSESSORS-REMINDER 32nd Annual County Board of Taxation Conference will be held on August 26-29, 2003 at the Grand Hotel in Cape May, NJ. Contact Robert F. Layton of the Association of County Tax Boards at (201) 336-6300 for further information. www.njactb.org		

SEPTEMBER 2003

A-Assessor CBT-County Board of Taxation		C-Collector	FO-Finance Officer	CY-Calendar Year (January 1-December 31) SFY-State Fiscal Year (July 1-June30)		
DATES	CODE			ASSESSORS HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
Sept. 1 <small>(on or before)</small>	A	The assessor may grant an extension of time for filing form FA-1 where he is satisfied that failure to file by August 1 was due to illness of the owner, or death of the owner or an immediate member of the owner's family.		504.32	94-861	54:4-23.6
Sept. 1 <small>(on or before)</small>	A	Form PT-10 for tangible business personal property returns of local exchange telephone, telegraph and messenger system companies filed. On or before September 1, 2003 with respect to the tax year 2004, owners of tangible personal property used in business of local exchange telephone, telegraph and messenger systems are required to file returns with the assessor for the taxing district in which the said property is located.		603.42	94-532	54:4-2.48
Sept. 1 <small>(on or before)</small>	A	Form PT-10.1 for tangible business personal property returns for machinery, apparatus, or equipment of a petroleum refinery directly used to manufacture petroleum products from crude oil filed for the tax year 2004 with assessor.			94-532	54:4-2.48
Sept. 1 <small>(by)</small>	FO	All school audits shall be completed and filed not later than three months after the end of the school fiscal year.				
Sept. 10 <small>(on or before)</small>	CBT	County board of taxation shall revise the Table of Aggregates to include the tax rate for local taxing purposes for municipalities having adopted the SFY.			94-941	54:4-52
Sept. 13 <small>(on or before)</small>	CBT	Table of Aggregates shall be transmitted within three days to the Director of the Division of Taxation; two copies to the Director, Division of Local Government Services in the Department of Community Affairs; the State Auditor; municipal clerk; and clerk of board of freeholders.			94-942	54:4-52
Sept. 15 <small>(on or before)</small>	A	Statement of the taxable value of State-owned real property filed with the Director of the Division of Taxation.		302.22(2)	94-489	54:4-2.2(c)
Sept. 20 <small>(on or before)</small>	FO	Public hearing: Adoption of Annual Municipal Budget, if on SFY.				40A:4-10
Sept. 30 <small>(by)</small>	C	Mailing of estimated and reconciled tax bills, whenever a governing body of a municipality operating on a CY determines that the tax collector will be unable to complete the mailings or deliveries by June 14.				54:4-66.3 (C.72, P.L. 1994)
Sept. 30 <small>(on or before)</small>	C	Reconciled tax bill, fourth installment, where tax collector in SFY municipality is unable to complete mailing and delivery of tax bills by June 14.				54:4-66.4 (C.72, P.L. 1994)
Sept. 30 <small>(after)</small>	FO	Receipt of payment for Non-public Elementary and Secondary Education Auxiliary Services.				

September 2003

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OCTOBER						
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Sept. 3- FQ 10- FM 18- LQ 25- NM	LABOR DAY 1 244/121	2 245/120	3 246/119	4 247/118	5 248/117	6 249/116
7 250/115	8 251/114	9 252/113	10 253/112	11 254/111	12 255/110	13 256/109
14 257/108	15 258/107	16 259/106	17 260/105	18 261/104	19 262/103	C.T.A. EXAM 20 263/102
21 264/101	22 265/100	23 Autumn begins at 6:47 a.m. EDT 266/99	24 267/98	25 268/97	26 269/96	27 270/95
28 271/94	29 272/93	30 273/92	TAX COLLECTORS AND TREASURERS REMINDER Northeast Regional Tax Collectors and Treasurers Association Conference 2003 will be held on September 7-10, 2003 at the Ramada Inn, Newport, RI. The N.R.A.A.O. President for 2003 is Nancy Ditko. For additional information, contact Joanne S. Madden at (732) 223-4360.		CLERKS-REMINDER Examination date for certification of Registered Municipal Clerks (R.M.C.) is October 10, 2003. Contact the Certification Unit, Division of Local Government Services, Department of Community Affairs, PO Box 803, Trenton, NJ 08625-0803 or call (609) 633-6349 for additional information.	
FINANCE OFFICERS-REMINDER Fall Conference, G.F.O.A. of New Jersey. Sheraton Atlantic City Convention Center Hotel, Atlantic City, NJ, September 24-26, 2003. The Conference will be held in the Hotel and in the Atlantic City Convention Center.		REMINDER Examination for certification of Public Works Manager (C.P.W.M.) is scheduled for October 21, 2003. Applications must be received thirty days prior to test date. Contact the Certification Unit, Division of Local Government Services, Department of Community Affairs, PO Box 803, Trenton, NJ 08625-0803 or call (609) 633-6349 for additional information.		COLLECTORS-REMINDER Examination for certification of Tax Collector (C.T.C.) is scheduled for October 1, 2003. Applications must be received thirty days prior to test date. Contact the Certification Unit, Division of Local Government Services, Department of Community Affairs, PO Box 803, Trenton, NJ 08625-0803 or call (609) 633-6349 for additional information.		CLERKS-REMINDER Fall Conference, Municipal Clerks Association, September 17-19, 2003 at the Hilton Inn in Cherry Hill, NJ. For further information, contact Nadine Kadell Sapirman at (732) 932-3640 ext. 622.

September 7 - Grandparents Day

September 27 - Rosh Hashanah (begins at sundown September 26)

OCTOBER 2003

A-Assessor C-Collector FO-Finance Officer
CBT-County Board of Taxation

CY-Calendar Year (January 1-December 31)
SFY-State Fiscal Year (July 1-June30)
ASSESSORS' ASSESSORS'
HANDBOOK LAW MANUAL N.J.S.A.

DATES	CODE				
Oct. 1	A,C	Eligibility for a NJ SAVER rebate is based upon the prerequisites that the applicant meets by 12:01 a.m. on October 1 of the tax year for which the NJ SAVER rebate is claimed.		94-814c	54:4-8.57 et seq. (C.63,P.L.1999)
Oct. 1	A	Assessor values all real property located in the taxing district for tax purposes as of October 1 of the pretax year.	204.21	94-916	54:4-35
Oct. 1	A,C	All required conditions for a veteran's property tax deduction must exist as of October 1 of the pretax year. In tax year 2003 and every tax year following, the veteran's property tax deduction amount is \$250.	304.2	94-787	54:4-8.15 (C.9,P.L. 2000)
Oct. 1	A,C	Required conditions for property tax deduction must exist as of October 1 of the pretax year. (Sixty-five years of age for senior citizens, fifty-five years for surviving spouse, or occurrence of disability, by December 31 of the pretax year.)	303.2	94-802	54:4-8.44
Oct. 1 (on or before)	A	Initial application (form F.S.1) for a blast or radiation fallout shelter tax exemption must be filed with assessor.	326.3	94-622	54:4-3.50
Oct. 1 (on or before)	A	The Director of the Division of Taxation promulgates the Table of Equalized Valuations for State School Aid. ¹	1003.21	94-029	54:1-35.1
Oct. 1 (on or before)	A	The State Farmland Evaluation Advisory Committee (F.E.A.C.) publishes recommended agricultural land values for use with the Farmland Assessment Act.	504.42	94-870	54:4-23.20
Oct. 1	A,C	Assessor must file Added Assessment List and duplicate with county board of taxation.	407.4; 701.6	94-959	54:4-63.5
Oct. 1	A,C	Assessor must file Omitted Assessment List and duplicate with county board of taxation.	407.4; 703.4	94-971	54:4-63.17
Oct. 1	A,CBT	Assessor to file one copy of "Limited Exemption and Abatement Audit Trail" report with the county board of taxation and one copy with Property Administration.			
Oct. 1 (on or before)	A	Initial application (form WS-1) for water supply and sewerage disposal facilities exemption must be filed with assessor.	324.3	94-633	54:4-3.61
Oct. 1	A	Exempt real property sold to non-exempt owner or any real property improved after October 1 and before January 1 may be valued and assessed as of the first day of the month following completion or sale of said property.	322.3 701.5	94-956 94-981	54:4-63.2 54:4-63.28
Oct. 1	A	The assessor shall determine the true taxable value of an improvement, conversion or construction of property that has applied for exemption and/or abatement.		92-700c	40A:21-1 et seq. (C.441,P.L.1991)
Oct. 1	FO	Municipal Purposes Tax Assistance Fund payment: second and final payment.		94-065	54:41-46 et seq.
Oct. 6 (on or before)	CBT	County board of taxation to notify Director, Division of Local Government Services, when copy of budget resolution (in SFY municipality) showing amount to be raised by taxation, is not received.			40A:4-16
Oct. 10 (on or before)	C,CBT	County board of taxation delivers added and omitted tax duplicates to collectors. Proceed with billing.	701.7 703.5	94-959 94-917	54:4-63.5 54:4-63.17
Oct. 25 (before)	C,CBT	Added and omitted assessment bills to be mailed at least one week before November 1. Within ten days of completion of the bulk mailing of tax bills for added and omitted assessments, the collector shall file with the county board of taxation a certification setting forth the date on which the bulk mailing was completed.	701.7 703.5	94-961 94-973	54:4-63.7 54:4-63.11 54:4-63.39 (C.208,P.L.1999)
Oct. 31 (on or before)		The State Treasurer annually shall pay and distribute the amount of the Homestead Rebate that the Director of the Division of Taxation approves.		94-814w	54:4-8.63

¹Taxing districts may appeal to the Tax Court to review Table of Equalized Valuations within forty-five (45) days following promulgation of Table.

SEPTEMBER						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

October 2003

NOVEMBER						
S	M	T	W	T	F	S
	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Oct. 2- FQ 10- FM 18- LQ 25- NM 31- FQ			1	2	3	4
			274/91	275/90	276/89	277/88
5	6	7	8	9	10	11
278/87	279/86	280/85	281/84	282/83	283/82	284/81
12	COLUMBUS DAY (observed)	13	14	15	16	17
285/80	286/79	287/78	288/77	289/76	290/75	291/74
19	20	21	22	23	24	25
292/73	293/72	294/71	295/70	296/69	297/68	298/67
26 Daylight Saving Time ends at 2:00 a.m.	27	28	29	30	31	
299/66	300/65	301/64	302/63	303/62	304/61	
COLLECTORS-REMINDER Executive Board meeting, T.C.T.A.N.J., October 16, 2003. Robert B. Meyner Reception Center, PNC Bank Arts Center, Exit 116 of the Garden State Parkway, Holmdel, NJ.		ASSESSORS - REMINDERS -Process SR-1A's promptly -Review quarterly grantor listing, file SR-6 -Tax Map Maintenance -Meeting of County Assessors Association -Meeting of the governing body -Public relations activity -Process building permits, new property record cards, added assessments		COLLECTORS-REMINDER Fifth Annual Saul A. Wittes Foundation Fund Educational Seminar, October 1, 2003. Robert B. Meyner Reception Center at the PNC Bank Arts Center, Exit 116 of the Garden State Parkway, Holmdel, NJ.		

October 6- Yom Kippur

October 13 - Thanksgiving Day (Canada)

October 16 - National Boss Day

October 31 - Halloween

NOVEMBER 2003

A-Assessor C-Collector FO-Finance Officer
CBT-County Board of Taxation
DATES CODE

CY-Calendar Year (January 1-December 31)
SFY-State Fiscal Year (July 1-June30)
ASSESSORS' ASSESSORS'
HANDBOOK LAW MANUAL N.J.S.A.

Nov.1 (on or before)	C	File tax collector's statement of uncollectable taxes with governing body if on SFY.		95-044	54:4-91.1
Nov.1	A	All new applicants for property tax exemption must file an Initial Statement (form I.S., rev. 12-01) with the assessor. If an exemption has been granted for past years, the applicant must file a Further Statement (form F.S., rev. 4-02) by November 1 of every third year.	320.1	94-755	54:4-4.4
Nov.1		One of two equal installments of REAP aid that the Director of the Division of Budget and Accounting remits as State aid to each municipality.		94-817c	54:4-8.57 et seq. (C. 61, P.L. 1999)
Nov.1 (on or before)	A	Assessor to send notice of Disallowance to applicants requesting valuation under the Farmland Assessment Act where such claim has been disallowed.	504.36	94-862	54:4-23.13b
Nov.1	C	Fourth installment of taxes due.		95-014	54:4-66a
Nov.1	C	Omitted assessment taxes payable.	703.5	94-974	54:4-63.20
Nov.1	C	Added assessment taxes payable.	701.7	94-962	54:4-63.8
Nov.1	FO	Business Personal Property Tax: third and final payment.			
Nov.1	FO	Receipt of State payments for veterans and property tax deductions.			54A:10-1
Nov.1	FO	In lieu installment paid to municipalities for State-owned property qualified under N.J.S.A. 54:4-2.2a. Final payment.	302.22	94-496	54:4-2.2i (C.16, P.L. 1990)
Nov.1 (after)	FO	Appropriation transfers during the last two months of fiscal year if CY.			40A:4-58
Nov.11	C	Commence sale of property for delinquent property taxes and other municipal liens if on CY.			54:5-19 (C. 99, P.L. 1997)
Nov.15 (on or before)	C	The Director, Division of Taxation notifies NJ SAVER and homestead rebate claimants whose rebates have been withheld because of delinquencies that the rebates have been sent to the tax collector to be credited against the claimants' delinquencies.		94-814x	54:4-8.64 (C. 63, P.L. 1999)
Nov.15 (on or before)	A,C, CBT	The Director, Division of Taxation shall notify the county board of taxation and the taxing district affected of any change, addition or revision to the statement of State-owned property values filed by the assessor on or before September 15.	302.22	94-490	54:4-2.2d
Nov.15	FO	Fourth installment of county taxes due.		95-027	54:4-74
Nov.15 (by)	A	Taxing districts may appeal to the Tax Court to review Table of Equalized Valuations within forty-five (45) days following timely promulgation of Table.		94-029	54:1-35.1

November 2003

DECEMBER						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Nov. 8- FM 16- LQ 23- NM 30- FQ						1
2	3	ELECTION DAY 4	5	6	7	8
306/59	307/58	308/57	309/56	310/55	311/54	312/53
9	10	VETERANS DAY 11	12	13	14	15
313/52	314/51	315/50	316/49	317/48	318/47	319/46
16	17	18	19	20	21	22
320/45	321/44	322/43	323/42	324/41	325/40	326/39
23	24	25	26	THANKSGIVING DAY 27	28	29
327/38	328/37	329/36	330/35	331/34	332/33	333/32
30	ASSESSORS - REMINDERS -Process SR-1A's promptly -Review quarterly grantor listing, file SR-6 -Tax Map Maintenance -Meeting of County Assessors Association -Meeting of the governing body -Public relations activity -Process building permits, new property record cards, added assessments		FINANCE OFFICERS-REMINDER Examination date for Certified Municipal Finance Officer (C.M.F.O.) is scheduled for December 5, 2003. Applications must be received thirty days prior to test date. Contact the Certification Unit, Division of Local Government Services, Department of Community Affairs, PO Box 803, Trenton, NJ 08625-0803 or call (609) 633-6349.		REMINDER The 88th Annual Conference of the New Jersey State League of Municipalities will be held at the Atlantic City Convention Center on November 18-21, 2003. www.njslom.com	
334/31						

November 30 - Advent begins

DECEMBER 2003

**A-Assessor C-Collector FO-Finance Officer
CBT-County Board of Taxation**

**CY-Calendar Year (January 1-December 31)
SFY-State Fiscal Year (July 1-June30)**

DATES	CODE		ASSESSORS' ASSESSORS' HANDBOOK LAW MANUAL N.J.S.A.		
Dec. 1 _(by)	A	Assessor may accept FA-1 applications up to December 1 of the pretax year in cases where the assessed values in the tax list for the year for which farmland assessment is applied reflect a program of revaluation of all property.	504.32	94-861	54:4-23.13a
Dec. 1 _(by)	C	Mail first and second quarter tax bills for subsequent year if on SFY.		95-010	54:4-66.1
Dec. 1 _(on or before)	A,C	Appeals from added assessments may be made to the county board of taxation on or before December 1 of the year of levy, or thirty (30) days from the date the collector of the taxing district completes the bulk mailing of tax bills for added assessments, whichever is later.	701.9	94-965	54:4-63.11 (C.208, P.L. 1999)
Dec. 1 _(on or before)	A,C	Appeals from omitted assessments for current year may be made to the county board of taxation on or before December 1 of the year of levy, or thirty (30) days from the date the collector of the taxing district completes the bulk mailing of tax bills for omitted assessments, whichever is later.	703.8	95-001	54:4-63.39 (C.208, P.L. 1999)
Dec. 1 _(by)	C	Collector to mail tax bill for preliminary first half (following year) where two billings annually if on CY.		95-010e	54:4-64a
Dec. 10 _(on or before)	FO	State aid pursuant to Railroad Tax Law payable to municipality.			54: 29A-24.5
Dec. 31 _(on or before)	FO	Delivery of statement concerning railroad tax payable in following year.			
Dec. 31 _(on or before)	A	Legal advertisement – where and when tax list may be inspected by any taxpayer to ascertain what assessments have been made, and to confer informally with assessor as to the correctness of the assessments, so that any errors may be corrected before the filing of the assessment list and duplicate.	1102.2	94-922	54:4-38
Dec. 31 _(on or before)	A,C	Applications for veteran's deductions and property tax deductions for 2004 must be filed with assessor, thereafter with collector during the tax year.	304.63 303.32	94-785 94-801	54:4-8.13 54:4-8.43
Dec. 31 _(on or before)	C	Applications for veterans' deductions and property tax deductions for current year (2003) must be filed with collector.	303.63 303.32	94-785 94-801	54:4-8.13 54:4-8.43
Dec. 31 _(on or before)	C	Last day for holding sale of prior year's delinquent taxes or other municipal liens if on CY.			54:5-19
Dec. 31	FO	All revenues to treasurer by officials handling monies if on CY.			
Dec. 31	FO	Receipt of replacement tax for bus receipts by State (C. 211, P.L. 1972).			48:4-14.2
Dec. 31	C	Option of governing body to cancel uncollectable taxes and release tax collector within sixty days of filing by the tax collector if on SFY.		95-045	54:4-91.2
Dec. 31 _(on or before)	C	Estimated tax bill, first installment, where tax collector in SFY municipality is unable to complete mailing and delivery of tax bills by December 1. Due date is February 1.			54:4-66.4 (C. 72, P.L. 1994)
Dec. 31 _(on or before)		File application annually for homestead property tax reimbursements with the Director of the Division of Taxation on or before December 31 reflecting the prerequisites on December 31 of the year of filing.			54:4-8.70 (C. 348, P.L. 1997; C. 251, P.L. 2001)

December 2003

NOVEMBER						
S	M	T	W	T	F	S
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9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

JANUARY						
S	M	T	W	T	F	S
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Dec. 8 - FM 16- LQ 23- NM 30- FQ	1	2	3	4	5	6
341/24	342/23	343/22	344/21	345/20	346/19	347/18
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	CHRISTMAS DAY 25	26	27
355/10	356/9	357/8	358/7	359/6	360/5	361/4
28	29	30	31			
362/3	363/2	364/1	365/0			
COLLECTORS-REMINDER Executive Board meeting, T.C.T.A.N.J., December 4, 2003. Forsgate Country Club, Jamesburg, NJ.					ASSESSORS-REMINDERS -Process SR-1A's promptly -Review quarterly grantor listing, file SR-6 -Tax Map Maintenance -Meeting of County Assessors Association -Meeting of the governing body -Public relations activity -Process building permits, new property record cards, added assessments	

December 20 - Hanukkah (begins at sundown December 19)

December 26 - Boxing Day (Canada)

December 26 - Kwanzaa begins

ASSOCIATION OF MUNICIPAL ASSESSORS OF NEW JERSEY - 2003www.amanj.org

<u>Title</u>	<u>Name and Municipality</u>	<u>E-Mail Address</u>
President:	Joseph H. Ravitz, Middle Township	ravitza@bellatlantic.net
Secretary:	Vicky Mickiewicz, Dover Township	Mickvic@aol.com
Treasurer:	Kathi Meale, Millville City	kmeale@ci.millville.nj.us
Sergeant-at-Arms:	Brian Vigue, Pleasantville City	BigBGoUtes@aol.com
Immediate Past President:	Michael S. Barker, Ridgewood Village	Tax51@Bergen.org
Association Attorney:	John Lloyd, Esq.	
President-Elect:	Sandra L. Elliott, Mantua Township	sellriott@mantuatownship.com

NEW JERSEY CHAPTER INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS - 2003

<u>Name</u>	<u>Telephone Number</u>	<u>Fax Number</u>	<u>E-Mail Address</u>
Barbara E. Raney, President	(732) 929-4704	(732) 506-5197	raney@shorenetworks.com
J. Stephen Walters, V. P. / Education Committee Chairperson	(732) 842-7039	(732) 842-7459	AHCESSR@AOL.com
Helen J. Ward, Secretary	(732) 294-2040	(732) 294-2040	hward@twp.freehold.nj.us
Thomas G. Glock, Treasurer/ I.A.A.O. Representative	(856) 488-7899	(856) 661-4779	GlockT@njtown.net
Vicky Mickiewicz, A.M.A.N.J. Secretary	(732) 341-1000 ext. 8303	(732) 505-1886	Mickvic@aol.com
Frederick R. Millman, One-Year Delegate-2003	(732) 262-1062	(732) 920-4850	brickassessor@co.ocean.nj.us
Denise M. Siegel, Two-Year Delegate-2003 and 2004	(732) 449-8444 ext. 231	(732) 449-8997	dsiegel@townshipofwall.com

NEW JERSEY ASSOCIATION OF COUNTY TAX BOARDS (N.J.A.C.T.B. INC.) - 2003www.njactb.org

		<u>E-Mail Address</u>
President:	Anthony Crecco, Commissioner/ President, Morris County Board of Taxation	anthonycrecco@aol.com
Vice President:	G. Raymond Brown, III, Cape May County Tax Administrator	GRB_1125@hotmail.com
Secretary:	Ralph T. Meloro, IV, Morris County Tax Administrator	
Treasurer:	Carol M. Dennis, Sussex County Tax Administrator	SCTax@earthlink.net
Parliamentarian:	Athan A. (Tom) Efstathiou, Jr., Hunterdon County Tax Administrator	
Website Information:	Robert F. Layton, Bergen County Tax Administrator	Rlayton@co.bergen.nj.us

TAX COLLECTORS AND TREASURERS ASSOCIATION OF NEW JERSEY (T.C.T.A.N.J.) - 2003

	<u>www.tctanj.org</u>	<u>E-Mail Address</u>
Internet Website:	executivedirector@tctanj.org	
Association E-Mail Address:		
President:	Peggy T. Moncrief, Hackensack City	taxgal@optonline.net
1 st Vice President:	Adeline F. Schmidt, Hazlet Township	addieschmidt@hotmail.com
2 nd Vice President:	Randy W. Bahr, Montgomery Township	rbahr@twp.mongomery.nj.us
3 rd Vice President:	Nancy L. Nichols, Roselle Park Borough	nnichols@nac.net
Treasurer:	Ronald W. Zilinski, Hillsborough Township	
Corresponding Secretary:	Jo Anne R. Lambusta, Brick Township	bricktax@hotmail.com
Recording Secretary:	Joan E. McClister, Seaside Park Borough	
Sergeant-at-Arms:	Michael Campbell, Jackson Township	taxcollector@twp.jackson.nj.us
Chaplain:	Mary Ann Mayo, Long Beach Township	lbt-collector@rocketmail.com
Executive Director:	Vincent A. Belluscio, Jr.	executivedirector@tctanj.org
Membership Services Director:	Aimee Kessler Evans	aimee@riseandshinepr.com
General Counsel:	Keith A. Bonchi, Esq.	keith@alpha1.gmslaw.com

G.F.O.A. OF NEW JERSEY - 2003

<u>E-Mail Address</u>
conti@gfoanj.org
Teresa C. Delp, C.M.F.O. Bridgeton City President through September 2003
(856) 455-3230 extension 204 (856) 455-9903 (fax)

January 2004

DECEMBER						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

FEBRUARY						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	ASSESSORS - REMINDER For information concerning Continuing Education courses, contact Judy Miller at (609) 943-9918. Assessors can find approved courses and additional information regarding Continuing Education on the Division of Taxation's Internet Website: http://www.state.nj.us/treasury/taxation/lpt/localtax.htm			NEW YEAR'S DAY 1 1/364	2 2/363	3 3/362
4 4/361	5 5/360	6 6/359	7 7/358	8 8/357	9 9/356	10 10/355
11 11/354	12 12/353	13 13/352	14 14/351	15 15/350	16 16/349	17 17/348
18 18/347	MARTIN LUTHER KING, JR.'S BIRTHDAY (observed) 19 19/346	20 20/345	21 21/344	22 22/343	23 23/342	24 24/341
25 25/340	26 26/339	27 27/338	28 28/337	29 29/336	30 30/335	31 31/334
ASSESSORS - REMINDERS -Earn Continuing Education credits throughout 2004 -Process SR-1A's promptly -Review quarterly grantor listing, file SR-6 -Tax Map Maintenance -Meeting of the governing body -Public relations activity -Process building permits, new property record cards, added assessments		ASSESSORS - REMINDER Contact the I.A.A.O. Education Department at (312) 819-6100 for information on scheduled seminars, conferences, and workshops. Refer to I.A.A.O.'s "Opportunities" magazine and quarterly journal published each month.		COLLECTORS, FINANCE OFFICERS, CLERKS - REMINDERS -Idle funds invested? -Property tax deductions on searches? -Farmland Assessment exemptions on searches? -County Association dues paid? -State Association dues paid? -Earn 15 Continuing Education credit hours <i>every two years</i> for tax collectors; 30 credit hours <i>every two years</i> for finance officers; 20 credit hours <i>every two years</i> for clerks.		

January 6- Epiphany

2003 WORK CALENDAR

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PROPERTY ADMINISTRATION
PO BOX 251
TRENTON, NJ 08695-0251
Editor: Gary R. DalCorso

INTERNET WEBSITE:

<http://www.state.nj.us/treasury/taxation/lpt/localtax.htm>